

Form F-66 (IA-2) (7-13-2018)		<b>STATE OF IOWA</b>  <b>2018</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2018</b>	
<b>CITY OF</b> <u>WINTERSET</u> , IOWA <b>DUE: December 1, 2018</b>		<b>16206100800000</b> <b>City Administrator</b> <b>124 W. Court Avenue</b> <b>Winterset, IA 50273</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
<b>Revenues and Other Financing Sources</b>																								
Taxes levied on property	2,354,454		2,354,454	2,336,177																				
Less: Uncollected property taxes-levy year	0		0																					
<b>Net current property taxes</b>	2,354,454		2,354,454	2,336,177																				
Delinquent property taxes	0		0																					
TIF revenues	1,224,431		1,224,431	1,260,912																				
Other city taxes	491,496	0	491,496	552,803																				
Licenses and permits	43,771	0	43,771	54,625																				
Use of money and property	5,926	12,989	18,915	15,600																				
Intergovernmental	1,191,062	0	1,191,062	1,251,269																				
Charges for fees and service	246,388	9,815,457	10,061,845	11,045,900																				
Special assessments	49,202	0	49,202	37,000																				
Miscellaneous	161,572	2,114	163,686	170,425																				
Other financing sources, including transfers in	3,024,923	2,114,060	5,138,983	6,541,293																				
<b>Total revenues and other sources</b>	8,793,225	11,944,620	20,737,845	23,266,004																				
<b>Expenditures and Other Financing Uses</b>																								
Public safety	1,022,853	0	1,022,853	1,043,504																				
Public works	808,271	0	808,271	798,479																				
Health and social services	6,000	0	6,000	6,000																				
Culture and recreation	1,146,732	0	1,146,732	1,174,378																				
Community and economic development	445,920	0	445,920	527,131																				
General government	523,083	0	523,083	528,050																				
Debt service	2,836,003	0	2,836,003	2,836,503																				
Capital projects	609,279	0	609,279	935,567																				
<b>Total governmental activities expenditures</b>	7,398,141	0	7,398,141	7,849,612																				
Business type activities	0	9,704,667	9,704,667	13,296,562																				
<b>Total ALL expenditures</b>	7,398,141	9,704,667	17,102,808	21,146,174																				
Other financing uses, including transfers out	1,517,974	134,672	1,652,646	1,779,516																				
<b>Total ALL expenditures/And other financing uses</b>	8,916,115	9,839,339	18,755,454	22,925,690																				
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-122,890	2,105,281	1,982,391	340,314																				
Beginning fund balance July 1, 2017	1,301,732	6,511,697	7,813,429	7,813,429																				
Ending fund balance June 30, 2018	1,178,842	8,616,978	9,795,820	8,153,743																				
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 7,001,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 15,311,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 100,000</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 14,633,934</td> </tr> </table>					Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	General obligation debt	\$ 7,001,000	Other long-term debt	\$ 0	Revenue debt	\$ 15,311,000	Short-term debt	\$ 100,000	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 14,633,934
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents																					
General obligation debt	\$ 7,001,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 15,311,000	Short-term debt	\$ 100,000																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 14,633,934																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 08-01-2018		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Mark Nitchals		Telephone →	Area Code 515	Number 462-1422																				
Signature of Mayor or other City official (Name and Title)			Date signed 8/6/2018																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF WINTERSET					<div style="text-align: right;">SELECT ONLY ONE</div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS <small>Indicate by entering an X in the appropriate box on this sheet ONLY</small>				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	1,456,746	576,957		320,751			2,354,454			2,354,454	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,456,746	576,957		320,751	0		2,354,454		T01	2,354,454	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	1,456,746	576,957		320,751	0	0	2,354,454			2,354,454	6				
7	<b>TIF revenues</b>			1,224,431				1,224,431		T01	1,224,431	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							5,752		T15	5,752	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,752						0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							63,663		T19	63,663	13				
14	Hotel/motel tax	63,663						422,081		T09	422,081	14				
15	Other local option taxes		422,081					0	0		491,496	15				
16	<b>TOTAL OTHER CITY TAXES</b>	69,415	422,081		0	0	0	491,496	0		491,496	15				
16	<b>Section B - LICENSES AND PERMITS</b>	43,771						43,771		T29	43,771	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	2,788	738					3,526	8,789	U20	12,315	18				
19	Rents and royalties					2,400		2,400	4,200	U40	6,600	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,788	738	0	0	2,400	0	5,926	12,989		18,915	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants					56,175		56,175		B50	56,175	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0		0	56,175	0	56,175	0		56,175	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WINTERSET						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		662,193					662,193		C46	662,193	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation					16,498		16,498		C89	16,498	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	51,188	20,297	5,241	9,387			86,113		C89	86,113	54		
55	Police grant	1,299						1,299			1,299	55		
56	Library grant	5,516						5,516			5,516	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	58,003	682,490	5,241	9,387	16,498	0	771,619	0		771,619	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	57,041						57,041			57,041	63		
64	Library service	4,993						4,993		D89	4,993	64		
65	Township contributions	97,234						97,234		D89	97,234	65		
66	Fire/EMT service							0		D89	0	66		
67	Municipal Utilities payment in lieu of taxes	204,000						204,000		D89	204,000	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	363,268	0	0	0	0	0	363,268	0		363,268	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	421,271	682,490	5,241	9,387	72,673	0	1,191,062	0		1,191,062	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	2,383,727	A91	2,383,727	73		
74	Sewer							0	1,208,657	A80	1,208,657	74		
75	Electric							0	5,913,391	A92	5,913,391	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	309,682	A81	309,682	79		
80	Hospital							0		A36	0	80		

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WINTERSET					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit							0		A94	0	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0		A50	0	86			
87	Storm water							0		A80	0	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees	2,261						2,261		A89	2,261	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges							0		A89	0	92			
93	Ambulance charges							0		A89	0	93			
94	Sidewalk street repair charges					313		313		A44	313	94			
95	Housing and urban renewal charges							0		A50	0	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges							0		A03	0	98			
99	Library charges	14,726						14,726		A89	14,726	99			
100	Park, recreation, and cultural charges	227,463						227,463		A61	227,463	100			
101	Animal control charges	1,625						1,625		A89	1,625	101			
102	Other charges - Specify							0			0	102			
103								0			0	103			
104	TOTAL CHARGES FOR SERVICE	246,075	0	0	0	313	0	246,388	9,815,457		10,061,845	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS				49,202			49,202		U01	49,202	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions		1,956			62,689		64,645		U99	64,645	108			
109	Deposits and sales/fuel tax refunds	27,999						27,999		U99	27,999	109			
110	Sale of property and merchandise	2,500						2,500	2,114	U11	4,614	110			
111	Fines	20,185						20,185		U30	20,185	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify	1,917						1,917			1,917	113			
114	Madison Co. Community Foundation (pass thru grant)	16,000						16,000			16,000	114			
115	Internal Service Fund payment from Winterset Mun. Utilities	28,326						28,326			28,326	115			
116								0			0	116			
117								0			0	117			
118								0			0	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	96,927	1,956	0	0	62,689	0	161,572	2,114		163,686	120			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WINTERSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,336,993	1,684,222	1,229,672	379,340	138,075	0	5,768,302	9,830,560		15,598,862	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,272,277			1,272,277	2,114,060	NR	3,386,337	125				
126	Proceeds of anticipatory warrants or other short-term debt					100,000		100,000		A89	100,000	126				
127	Regular transfers in and interfund loans	70,921	4,623		397,490	252,086		725,120			725,120	127				
128	Internal TIF loans and transfers in		86,104		841,422			927,526			927,526	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	70,921	90,727	0	2,511,189	352,086	0	3,024,923	2,114,060		5,138,983	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,407,914	1,774,949	1,229,672	2,890,529	490,161	0	8,793,225	11,944,620		20,737,845	132				
133												133				
134	Beginning fund balance July 1, 2017	397,753	814,213	33,737	15,209	40,820		1,301,732	6,511,697		7,813,429	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,805,667	2,589,162	1,263,409	2,905,738	530,981	0	10,094,957	18,456,317		28,551,274	136				
137												137				
138												138				
139												139				
140												140				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF WINTERSET		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	639,377	195,010					834,387		E62	834,387	2
3	Jail							0		E04	0	3
4	Emergency management	28,417						28,417		E89	28,417	4
5	Flood control							0		E59	0	5
6	Fire department	87,751	1,915					89,666		E24	89,666	6
7	Ambulance							0		E32	0	7
8	Building inspections	64,741						64,741		E66	64,741	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	5,642						5,642		E32	5,642	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	825,928	196,925		0	0	0	1,022,853			1,022,853	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks		660,567					660,567		E44	660,567	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting		65,516					65,516		E44	65,516	18
19	Traffic control safety							0		E44	0	19
20	Snow removal		24,572					24,572		E44	24,572	20
21	Highway engineering							0		E44	0	21
22	Street cleaning		16,252					16,252		E81	16,252	22
23	Airport (if not an enterprise)	40,919						40,919		E01	40,919	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works	445						445		E89	445	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	41,364	766,907		0	0	0	808,271			808,271	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services	6,000						6,000		E79	6,000	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	6,000	0		0	0	0	6,000			6,000	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	405,371	111,330					516,701		E52	516,701	41
42	Museum, band, theater							0		E61	0	42
43	Parks	513,530	71,501					585,031		E61	585,031	43
44	Recreation							0		E61	0	44
45	Cemetery	45,000						45,000		E03	45,000	45
46	Community center, zoo, marina, and auditorium							0		E61	0	46
47	Other culture and recreation							0		E61	0	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	963,901	182,831		0	0	0	1,146,732			1,146,732	50

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WINTERSET		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification							0		E89	0	52
53	Economic development	103,007						103,007		E89	103,007	53
54	Housing and urban renewal		10,453					10,453		E50	10,453	54
55	Planning and zoning	1,150						1,150		E29	1,150	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates			331,310				331,310		E89	331,310	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	104,157	10,453	331,310	0	0	0	445,920			445,920	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	12,960						12,960		E29	12,960	61
62	Clerk, Treasurer, financial administration	208,311	79,823					288,134		E23	288,134	62
63	Elections	2,329						2,329		E89	2,329	63
64	Legal services and city attorney	50,829						50,829		E25	50,829	64
65	City hall and general buildings	31,678						31,678		E31	31,678	65
66	Tort liability	137,153						137,153		E89	137,153	66
67	Other general government							0		E89	0	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	443,260	79,823		0	0	0	523,083			523,083	70
71	Section G — DEBT SERVICE				2,836,003			2,836,003			2,836,003	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	2,836,003	0	0	2,836,003			2,836,003	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76	Storm sewer & sidewalk projects					134,000		134,000			134,000	76
77	Park improvements, trails					331,412		331,412			331,412	77
78	Subtotal Regular Capital Projects	0	0		0	465,412	0	465,412			465,412	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80	Storefront Façade Renovation Project					143,867		143,867			143,867	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	143,867	0	143,867			143,867	82
83	TOTAL CAPITAL PROJECTS	0	0		0	609,279	0	609,279			609,279	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,384,610	1,236,939	331,310	2,836,003	609,279	0	7,398,141			7,398,141	84
85	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WINTERSET		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation							1,377,679	E91		1,377,679	88
89	Capital outlay							30,000	G91		30,000	89
90	Debt Service							799,527	F91		799,527	90
91	Sewer and sewage disposal — Current operation							606,532	E80		606,532	91
92	Capital outlay							276,443	G80		276,443	92
93	Debt Service							197,284	F80		197,284	93
94	Electric — Current operation							4,921,089	E92		4,921,089	94
95	Capital outlay							980,826	G92		980,826	95
96	Debt Service							204,075	F92		204,075	96
97	Gas Utility — Current operation								E93		0	97
98	Capital outlay								G93		0	98
99	Debt Service								F93		0	99
100	Parking — Current operation								E60		0	100
101	Capital outlay								G60		0	101
102	Debt Service								F60		0	102
103	Airport — Current operation								E01		0	103
104	Capital outlay								G01		0	104
105	Debt Service								F01		0	105
106	Landfill/Garbage — Current operation							311,212	E81		311,212	106
107	Capital outlay								G81		0	107
108	Debt Service								F81		0	108
109	Hospital — Current operation								E36		0	109
110	Capital outlay								G36		0	110
111	Debt Service								F36		0	111
112	Transit — Current operation								E94		0	112
113	Capital outlay								G94		0	113
114	Debt Service								F94		0	114
115	Cable TV, telephone, Internet — Current operation								E03		0	115
116	Capital outlay								G03		0	116
117	Housing authority — Current operation								E50		0	117
118	Capital outlay								G50		0	118
119	Debt Service								F50		0	119
120	Storm water — Current operation								E80		0	120
121	Capital outlay								G80		0	121
122	Debt Service								F80		0	122
123	Other business type — Current operation								E89		0	123
124	Capital outlay								G89		0	124
125	Debt Service								F89		0	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES							9,704,667			9,704,667	129



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WINTERSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	2,384,610	1,236,939	331,310	2,836,003	609,279	0	7,398,141	9,704,667		17,102,808	130				
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131				
132	Regular transfers out	28,192	529,046		33,210			590,448	134,672		725,120	132				
133	Internal TIF loans/repayments and transfers out			927,526				927,526			927,526	133				
134								0			0	134				
135	TOTAL OTHER FINANCING USES	28,192	529,046	927,526	33,210	0	0	1,517,974	134,672		1,652,646	135				
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	2,412,802	1,765,985	1,258,836	2,869,213	609,279	0	8,916,115	9,839,339		18,755,454	136				
137												137				
138	Ending fund balance June 30, 2018:											138				
139	Governmental:											139				
140	Nonspendable							0			0	140				
141	Restricted		823,177	4,573	36,525			864,275			864,275	141				
142	Committed					-78,298		-78,298			-78,298	142				
143	Assigned							0			0	143				
144	Unassigned	392,865						392,865			392,865	144				
145	Total Governmental	392,865	823,177	4,573	36,525	-78,298	0	1,178,842			1,178,842	145				
146	Proprietary								8,616,978		8,616,978	146				
147	Total ending fund balance June 30, 2018	392,865	823,177	4,573	36,525	-78,298	0	1,178,842	8,616,978		9,795,820	147				
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	2,805,667	2,589,162	1,263,409	2,905,738	530,981	0	10,094,957	18,456,317		28,551,274	148				
149												149				

<b>Part III</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>												<b>CITY OF WINTERSET</b>																																																																																																																																																																														
		Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																																										
		<table border="1"> <tr> <td>Purpose</td> <td>Amount paid to other local governments</td> </tr> <tr> <td>Correction.....</td> <td>M05 \$</td> </tr> <tr> <td>Health.....</td> <td>M32</td> </tr> <tr> <td>Highways.....</td> <td>M44</td> </tr> <tr> <td>Transit subsidies.....</td> <td>M94</td> </tr> <tr> <td>Libraries.....</td> <td>M52</td> </tr> <tr> <td>Police protection.....</td> <td>M62</td> </tr> <tr> <td>Sewerage.....</td> <td>M80</td> </tr> <tr> <td>Sanitation.....</td> <td>M81</td> </tr> <tr> <td>All other.....</td> <td>M89 \$</td> </tr> </table>												Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1"> <tr> <td>Purpose</td> <td>Amount paid to State</td> </tr> <tr> <td>Highways.....</td> <td>L44 \$</td> </tr> <tr> <td>All other.....</td> <td>L89 \$</td> </tr> </table>												Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$																																																																																																																																									
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<b>Part IV</b>		<b>SALARIES AND WAGES</b>																																																																																																																																																																																										
		Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																																										
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<b>Part V</b>		<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>																																																																																																																																																																																										
<b>A. Long-term debt</b>		<table border="1"> <tr> <th rowspan="2">Purpose</th> <th rowspan="2">Debt outstanding JULY 1, 2017 (a)</th> <th colspan="2">Debt during the fiscal year</th> <th colspan="8">Debt Outstanding - JUNE 30, 2018</th> <th rowspan="2">Interest paid this year (h)</th> </tr> <tr> <th>Issued (b)</th> <th>Retired (c)</th> <th>General obligation (d)</th> <th>TIF revenue (e)</th> <th>Revenue (f)</th> <th>Other (g)</th> </tr> <tr> <td>1. Water utility</td> <td>19U \$ 10,065,000</td> <td>29U \$</td> <td>39U \$ 460,000</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$ 9,605,000</td> <td>49U \$</td> <td>191 \$ 338,777</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U 2,564,000</td> <td>29U</td> <td>39U 134,000</td> <td>49U</td> <td>49U</td> <td>49U 2,430,000</td> <td>49U</td> <td>189 57,320</td> </tr> <tr> <td>3. Electric utility</td> <td>19U 3,456,000</td> <td>29U</td> <td>39U 180,000</td> <td>49U</td> <td>49U</td> <td>49U 3,276,000</td> <td>49U</td> <td>192 23,575</td> </tr> <tr> <td>4. Gas utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>193</td> </tr> <tr> <td>5. Transit-bus</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>194</td> </tr> <tr> <td>6. Industrial Revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>7. Mortgage revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>8. TIF revenue</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>9. Other-Specify</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>10. Notes Payable</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>GO</td> <td>19U 8,405,000</td> <td>29U 1,245,000</td> <td>39U 2,649,000</td> <td>49U 7,001,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>173,003</td> </tr> <tr> <td>11. Parking</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>12. Airport</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>13. Stormwater</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>14. Section 108</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td><b>Total long-term debt</b></td> <td><b>24,490,000</b></td> <td><b>1,245,000</b></td> <td><b>3,423,000</b></td> <td><b>7,001,000</b></td> <td><b>0</b></td> <td><b>15,311,000</b></td> <td><b>0</b></td> <td><b>592,675</b></td> </tr> </table>																								Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year		Debt Outstanding - JUNE 30, 2018								Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 10,065,000	29U \$	39U \$ 460,000	49U \$	49U \$	49U \$ 9,605,000	49U \$	191 \$ 338,777	2. Sewer utility	19U 2,564,000	29U	39U 134,000	49U	49U	49U 2,430,000	49U	189 57,320	3. Electric utility	19U 3,456,000	29U	39U 180,000	49U	49U	49U 3,276,000	49U	192 23,575	4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193	5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	10. Notes Payable	19U	29U	39U	49U	49U	49U	49U	189	GO	19U 8,405,000	29U 1,245,000	39U 2,649,000	49U 7,001,000	49U	49U	49U	173,003	11. Parking	19U	29U	39U	49U	49U	49U	49U	189	12. Airport	19U	29U	39U	49U	49U	49U	49U	189	13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189	14. Section 108	19U	29U	39U	49U	49U	49U	49U	189	<b>Total long-term debt</b>	<b>24,490,000</b>	<b>1,245,000</b>	<b>3,423,000</b>	<b>7,001,000</b>	<b>0</b>	<b>15,311,000</b>	<b>0</b>	<b>592,675</b>
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<b>B. Short-term debt</b>		<table border="1"> <tr> <td colspan="2">Outstanding as of JULY 1, 2017</td> <td>61V \$</td> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td colspan="2">Outstanding as of JUNE 30, 2018</td> <td>64V \$</td> <td colspan="2">100,000</td> </tr> </table>																								Outstanding as of JULY 1, 2017		61V \$	Amount - Omit cents		Outstanding as of JUNE 30, 2018		64V \$	100,000																																																																																																																																																										
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Actual valuation -- January 1, 2016		\$	292,678,688	x .05 = \$ 14,633,934																																																																																																																																																																																								
<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>																																																																																																																																																																																										
		<table border="1"> <tr> <th rowspan="2">Type of asset</th> <th colspan="4">Amount - Omit cents</th> <th rowspan="2">Total</th> </tr> <tr> <th>Bond and interest funds (a)</th> <th>Bond construction funds (b)</th> <th>Pension/retirement funds (c)</th> <th>all other funds (d)</th> </tr> <tr> <td rowspan="2">Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</td> <td>W01 \$</td> <td>W31 \$</td> <td>W61</td> <td></td> <td></td> </tr> <tr> <td>1,448,950</td> <td></td> <td>8,346,870</td> <td></td> <td>9,795,820</td> </tr> </table>																								Type of asset	Amount - Omit cents				Total	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61			1,448,950		8,346,870		9,795,820																																																																																																																																														
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REMARKS		Includes Winterset Municipal Utilities financial information for the electric utility and the water utility, reported on a calendar year basis for calendar year 2017.																																																																																																																																																																																										